

COUNTY OF SAN JOAQUIN

REPORTS REQUIRED BY THE SINGLE AUDIT ACT
AMENDMENTS OF 1996 AND OMB CIRCULAR A-133

JUNE 30, 2007

RECEIVED

APR 14 2008

AUDITS

COUNTY OF SAN JOAQUIN

Table of Contents

<u>Single Audit Section</u>	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	6-22
Notes to Schedule of Expenditures of Federal Awards.....	23-26
Schedule of Findings and Questioned Costs	27-36
Summary Schedule of Prior Audit Findings	37-39
Supplemental Statements of Revenue and Expenditures	40-47



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin
Stockton, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin, California (the County), as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 11, 2008. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Head Start Child Development Council, Inc., San Joaquin County Economic Development Association, Local Agency Formation Commission or Health Plan of San Joaquin, which collectively represent 100 percent of the assets and revenues of the discretely presented component units. Other auditors also audited the financial statements of the San Joaquin General Hospital Enterprise Fund, a component unit of the County of San Joaquin, which represents 47 percent and 86 percent, respectively, of the assets and revenues of the business-type funds. As well, the Auditor-Controller of the County of San Joaquin, California audited the San Joaquin County Employees Retirement System. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of San Joaquin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

Internal Control Over Financial Reporting (continued)

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of San Joaquin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP
A GALLINA LLP Company

Bartig, Basler & Ray, LLP

Roseville, California
February 11, 2008



BARTIG, BASLER & RAY, LLP
A GALLINA LLP COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin
Stockton, California

Compliance

We have audited the compliance of the County of San Joaquin, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The County of San Joaquin's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of San Joaquin's management. Our responsibility is to express an opinion on the County of San Joaquin's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of San Joaquin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of San Joaquin's compliance with those requirements.

In our opinion, County of San Joaquin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedules of findings and questioned costs as items 07-SA-1 and 07-SA-2.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

Internal Control Over Compliance

The management of the County of San Joaquin is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-SA-1, 07-SA-2, 07-SA-3, and 07-SA-4 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 07-SA-1 to be a material weakness.

The County of San Joaquin's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin as of and for the year ended June 30, 2007, and have issued

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

Schedule of Expenditures of Federal Awards (continued)

our report thereon dated February 11, 2008. The County of San Joaquin's basic financial statements include the operations of its component unit, Head Start Child Development Council, Inc. Our audit, described below, did not include the operations of Head Start Child Development Council, Inc. because this component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Supplementary Statements of Revenues and Expenditures, beginning on page 38, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP
A GALLINA LLP Company

Bartig, Basler & Ray, LLP

Roseville, California
February 11, 2008

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Agriculture</u>						
Direct Programs:						
Pest Detection Program	10.025	06-0507	\$ 74,134	07/01/06 06/30/07	\$ 61,525	\$ 61,525
Passed through California Department of Aging:						
Senior Farmers Market Nutrition Program (SFMNP)	10.576	N/A	14,880	07/01/06 06/30/07	14,880	14,680
Passed through California Department of Education:						
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	N/A	07/01/06 06/30/07	241,622	265,984
National School Lunch (Mary Graham Children's' Shelter)	10.555	39-34377-9008491-01	N/A	07/01/06 06/30/07	21,077	20,100
			--		262,699	286,084
Passed through California Department of Health Services:						
WIC PROGRAM (P/H)	10.557	05-45792	1,405,000	10/01/05 09/30/06	528,162	--
WIC PROGRAM (P/H)	10.557	05-45792	1,573,600	10/01/06 09/30/07	906,857	1,256,444
			2,978,600		1,435,019	1,256,444
Passed through California Department of Social Services:						
Food Stamps	10.551 *		N/A		68,400,702	68,400,702
NAFS-Non-Assistance food stamps adm. (HSA)	10.561 *	N/A	N/A	open	3,606,966	3,566,034
SAWS adm (HSA)	10.561 *	N/A	N/A	open	413,002	175,665
			--		72,420,670	72,142,401
Emergency Food Assistance Program	10.568	04-6037	90,872	10/01/05 09/30/06	50,969	3,199
Emergency Food Assistance Program	10.568	04-6037	88,499	10/01/06 09/30/07	39,779	88,499
			179,371		90,748	91,698
Total Pass-through			3,172,851		74,224,016	73,791,307
Total U.S. Department of Agriculture			\$ 3,246,985		\$ 74,285,541	\$ 73,852,832

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Commerce</u>						
Direct Program:						
Revolving Loan Fund - Bank of Stockton	11.307 *	Post Assistance	\$ --	07/01/06	\$ 2,358,364	\$ 1,917,831
Technology Opportunities Program	11.552	06-60-IO4023	458,635	10/01/04	116,254	152,654
			458,635	10/01/07	2,474,618	2,070,485
Passed through Industrial Loan Fund:						
Revolving Loan Fund-EEDD (961)	11.307 *	Post Assistance	316,559	07/01/06	293,734	316,559
Revolving Loan Fund-EEDD (961)	11.307 *	Post Assistance	412,878	07/01/05	33,266	--
Economic Development Association (EDA)(951)	11.307 *	Post Assistance	250,859	07/01/06	202,331	250,859
Economic Development Association (EDA)(951)	11.307 *	Post Assistance	270,309	07/01/05	50,294	--
			1,250,605		579,625	567,418
Total Department of Commerce			\$ 1,709,240		\$ 3,054,243	\$ 2,637,903
<u>Department of Homeland Security</u>						
Passed through California Office of Emergency Services:						
Emergency Management Performance Grant	97.042	2006-8	123,601	10/01/05	--	42,276
Emergency Management Performance Grant	97.042	2005-15	107,791	10/01/04	40,304	51,364
Medical Metropolitan Response System	97.071	2005-15	220,764	10/01/04	205,628	219,361
Medical Metropolitan Response System	97.071	2006-07	232,330	08/04/06	--	--
State Homeland Security Grant	97.073	2005-15	1,179,808	10/01/04	310,153	253,612
State Homeland Security Grant (Fixed Assets)	97.073	2005-15	1,179,808	10/01/04	551,378	551,378
State Homeland Security Grant	97.073	2004-0045	1,836,512	08/01/04	596,265	104,987
State Homeland Security Grant	97.073	2006-071	682,166	08/04/06	--	59,631
Law Enforcement Terrorism Prevention Program	97.074	2004-0045	407,055	08/01/04	181,974	--
Law Enforcement Terrorism Prevention Program	97.074	2006-071	535,324	08/04/06	--	--
Buffer Zone Protection Plan	97.078	2005-68	291,000	10/01/04	--	22,463
Buffer Zone Protection Plan (Fixed Assets)	97.078	2005-68	291,000	10/01/04	220,037	220,037
Public Assistance-FEMA Disaster Declaration of 06/30/04 - Flooding As A Result Of A Levee Break	97.036	FEMA-1529-DR	1,508,780	06/30/04	42,811	--

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Homeland Security (continued)</u>						
Passed through California Office of Emergency Services (continued):						
Public Assistance-FEMA Disaster Declaration of 02/03/06 -						
Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1628-DR	\$ 27,317	12/17/05	\$ 15,147	\$ --
Hazard Mitigation Grant Program	97.036	FEMA-HMGP-1529-3	48,140	05/05/05	86,210	--
Public Assistance-FEMA Disaster Declaration of 06/05/06 -						
Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1646-DR	304,280	03/29/06	269,683	--
			8,975,676		2,519,590	1,525,109
Passed through United Way:						
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 22	13,177	10/01/05	6,588	6,594
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 23	6,411	10/01/06	3,206	3,203
			19,588		9,794	9,797
Total pass-through			8,995,264		2,529,384	1,534,906
Total Department of Homeland Security			\$ 8,995,264		\$ 2,529,384	\$ 1,534,906
<u>Department of Energy</u>						
Passed through California Department of Community Services and Development:						
Energy Weatherization Grant (Aging)-Supplemental Schedule	81.042	06C-1633	171,095	04/01/06	171,095	171,040
DOE Weatherization (Aging)-Supplemental Schedule	81.042	07C-1683	142,449	07/01/07	--	91
Total Department of Energy			\$ 313,544		\$ 171,095	\$ 171,131
<u>Department of Health and Human Services</u>						
Direct Programs:						
Head Start (County)	93.600	06-110	23,114,873	02/01/06	13,192,777	13,192,777
Head Start (County)	93.600	06-110	23,457,567	03/01/07	10,751,155	10,745,775
Office for the Advancement of Telehealth	93.888	DIBTH05866	294,619	09/01/05	294,619	294,619
			46,867,059		24,238,551	24,233,171

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
Passed through California Department of Aging:						
Special programs for Aging-Title VII-B	93.041	AP-0607-11	\$ 8,752	07/01/06 06/30/07	\$ 4,374	\$ 1,337
Special Programs for Aging-Title VII-B	93.041	AP-0506-11	13,011	07/01/05 06/30/06	4,259	--
			21,763		8,633	1,337
Special programs for Aging-Title VII-A	93.042	AP-0607-11	24,688	07/01/06 06/30/07	24,688	24,688
Special Programs for Aging-Title VII-A	93.042	AP-0506-11	24,012	07/01/05 06/30/06	12,358	--
			48,700		37,046	24,688
Special programs for Aging-Title III B	93.044	AP-0607-11	512,143	07/01/06 06/30/07	512,143	512,143
Special Programs for Aging-Title III B	93.044	AP-0506-11	554,031	07/01/05 06/30/06	3,594	--
			1,066,174		515,737	512,143
Special programs for Aging-Title III C-1	93.045	AP-0607-11	386,491	07/01/06 06/30/07	386,491	386,491
Special Programs for Aging-Title III C-2	93.045	AP-0607-11	545,803	07/01/06 06/30/07	545,803	545,803
Special Programs for Aging-Title III C-2	93.045	AP-0506-11	516,272	07/01/05 06/30/06	1,998	--
Special Programs for Aging-Title III C-1	93.045	AP-0506-11	384,276	07/01/05 06/30/06	4,449	--
			1,832,842		938,741	932,294
Special programs for Aging-Title III D	93.043	AP-0607-11	62,737	07/01/06 06/30/07	21,621	54,285
Special Programs for Aging-Title III D	93.043	AP-0506-11	55,110	07/01/05 06/30/06	10,739	--
			117,847		32,360	54,285
Special Programs for Aging-Title III E	93.052	AP-0607-11	262,312	07/01/06 06/30/07	262,312	262,312
Special Programs for Aging-Title III E	93.052	AP-0506-11	277,193	07/01/05 06/30/06	14,686	--
			539,505		276,998	262,312
Nutrition Services Incentive Program/USDA	93.053	AP-0506-11	147,404	07/01/05 06/30/06	44,297	--
Nutrition Services Incentive Program/USDA	93.053	AP-0607-11	151,869	07/01/06 06/30/07	120,146	151,869
			299,273		164,443	151,869

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
Passed through California Department of Aging (continued):						
Multipurpose Senior Services Program (MSSP)	93.778	MS-0506-22	\$ 744,565	07/01/05 06/30/06	\$ 106,811	\$ (5,807)
Multipurpose Senior Services Program (MSSP)	93.778	MS-0607-22	857,000	07/01/06 06/30/07	684,725	852,986
			1,601,565		791,536	847,179
Passed through California Department of Mental Health:						
AIDS Services Grant (M/H)	93.118	N/A	34,286	07/01/06 06/30/07	33,964	32,566
Homeless Federal block Grant (PATH)(M/H)	93.150	NA	196,326	07/01/06 06/30/07	212,934	182,277
Homeless Engagement & Response Team (HEART)	93.150	N/A	916,800	07/01/06 06/30/07	943,540	916,800
			1,113,126		1,156,474	1,099,077
Passed through California Department of Health Services:						
Immunization Project Subvention (P/H)	93.268	05-45425	240,611	07/01/05 06/30/06	113,456	--
Immunization Project Subvention (P/H)	93.268	06-55197	240,051	07/01/06 06/30/07	150,299	233,341
			480,662		263,755	233,341
Passed through California Dept of Social Services:						
Family Preservation Support (PSSF)	93.556	N/A	N/A	open	1,017,536	978,177
Passed through California Dept of Social Services:						
Calworks -Adm. (HSA)	93.558 *	N/A	N/A	open	26,859,273	20,573,393
Calworks -Aid (HSA)	93.558 *	N/A	N/A	open	36,962,925	37,827,006
Welfare to Work (HSA)	93.558 *	N/A	N/A	open	1,140,226	(3,509)
Welfare to Worked (Child Care) (HSA)	93.558 *	N/A	N/A	open	--	--
Cal Learn (services and adm)	93.558 *	N/A	N/A	open	--	--
CWS-TANF (Minor Parent)	93.558 *	N/A	N/A	open	--	--
CWS-TANF	93.558 *	N/A	N/A	open	4,696,114	5,202,611
TANF-Probation (HSA adm) & CYA	93.558 *	N/A	N/A	open	--	--
TANF-Incentives	93.558 *	N/A	N/A	open	10,000	2,634,532
Kin-GAP-Adm (HSA)	93.558 *	N/A	N/A	open	(3)	(3)
Emergency Assistance-Administration (Non-Probation)	93.558 *	N/A	N/A	open	14,092	10,014
			--		69,682,627	66,244,044

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
Passed through California Dept of Social Services (continued):						
Child Support Enforcement (F/S) (Admin)	93.563	N/A	NA	open	\$ 9,497,381	\$ 10,097,670
Child Support Incentive (F/S) (Incentives)	93.563	N/A	NA	open	916,278	--
			--		10,413,659	10,097,670
Emergency Assistance (HSA)	93.566	N/A	N/A	open	39,346	110,120
Targeted Assistance-Discretionary Grant (World Relief)	93.566	TAR10507	95,455	09/30/05	46,568	15,344
Refugee Employment Social Services	93.566	RESS0608	313,606	10/01/06	--	158,998
Refugee Employment Social Services	93.566	RESS0412	100,000	10/01/05	67,450	27,676
Refugee Cash Assistance (CMA)-Adm	93.566	N/A	N/A	open	7,978	3,785
Refugee Cash Assistance (RCA)-Assistance	93.566	N/A	N/A	open	(13,119)	3,130
			509,061		148,223	319,053
Passed through California Department of Community Services & Development:						
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	06B-5387	1,161,984	01/01/06	648,616	607,979
LIHEAP HEAP/ECIP-Supplemental Schedule	93.568	07B-5437	400,042	01/01/07	6,000	10,871
LIHEAP HEAP/ECIP-Supplemental Schedule - WX	93.568	07B-5437	683,887	01/01/07	--	5,931
ECIP/HEAP-Supplemental Schedule	93.568	06B-5387	579,582	01/01/06	370,321	371,520
LIHEAP-Weatherization	93.568	02B-5185	543,025	01/01/02	(15,999)	(15,999)
LIHEAP HEAP/ECIP	93.568	03B-5236	267,962	01/01/03	(2,115)	(2,115)
LIHEAP HEAP/ECIP	93.568	04B-5287	287,112	01/01/04	(14,687)	(14,687)
			3,923,594		992,136	963,500
Passed through California Department of Economic Opportunity:						
Community Services Block Grant (CSBG) - Supplemental Schedule	93.569	06F-4740	1,728,078	01/01/06	1,101,803	1,041,855
Passed through California Department of Social Services:						
Adoption Incentives (HSA)Adoption Incentives (HSA)	93.603	N/A	N/A	open	--	--
CWS-Title IV-B (HSA)	93.645	N/A	N/A	open	817,750	817,446
			--		817,750	817,446

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Health and Human Services (continued)</u>						
<u>Passed through California Department of Social Services (continued):</u>						
Foster Care	93.658	N/A	N/A	open	\$ 9,839,238	\$ 9,454,266
Kin-GAP (Aid)	93.658	N/A	N/A	open	6,507	--
Foster Care-Administration (All Advances + Cash Payments)	93.658	N/A	N/A	open	329,410	252,579
Probation- IV E (HSA adm) & Group Home Visit	93.658	N/A	N/A	open	2,540,254	2,517,374
SACWIS (HSA adm)	93.658	N/A	N/A	open	14,480	9,415
CWS-Title IV E-Child Welfare Ser.-adm	93.658	N/A	N/A	open	4,796,091	5,179,185
ETV	93.658	N/A	N/A	open	2,956	--
Licensing Foster home care-adm. (HSA)	93.658	N/A	N/A	open	363,433	303,607
Licensing Title XX	93.658	N/A	N/A	open	353,795	3,409
Non CWS Allocation	93.658	N/A	N/A	open	182,501	300,832
Foster Family Parent	93.658	N/A	N/A	open	393	--
			--		18,429,058	18,020,667
Adoption - Aid	93.659 *	N/A	N/A	open	8,212,452	8,159,991
Adoption - Admin.	93.659 *	N/A	N/A	open	1,138,751	1,073,714
			--		9,351,203	9,233,705
In Home Supportive Services	93.667	N/A	N/A	open	4,232,438	3,600,728
CalWorks Single	93.667	N/A	N/A	open	--	5,338,271
CWS Title XX	93.667	N/A	N/A	open	829,880	1,180,929
			--		5,062,318	10,119,928
ILSP-Independent Living Skills (HSA)	93.674	N/A	N/A	open	389,939	455,650

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Health and Human Services (continued)</u>						
<u>California Department of Health Services:</u>						
CWS -Health Related (HSA)	93.778	N/A	N/A	open	\$ 35,183	\$ 135,198
Medical Assistance-Drug	93.778	N/A	716,716	07/01/06	646,548	660,376
Childhood Lead Poisoning Prevention (P/H)	93.778	05-45165	60,341	07/01/06	23,395	54,224
Childhood Lead Poisoning Prevention (P/H)	93.778	05-45165	58,289	07/01/05	21,521	--
Medical Assistance-Administration (HSA)	93.778	N/A	N/A	open	8,920,221	7,478,845
Medi-Cal Administration (P/H)	93.778	00-90510	2,663,000	07/01/05	472,692	--
Medi-Cal Administration (P/H)	93.778	00-90510	2,000,500	07/01/06	946,021	1,267,863
			5,498,846		11,065,581	9,596,506
HRSA National Bioterrorism Local Funding Agreement	93.003	A-04-809	295,055	09/01/03	--	17,732
HRSA Bioterrorism Hospital Preparedness	93.003	B-05-627	567,373	09/01/04	15,623	--
HRSA Bioterrorism Hospital Preparedness	93.889	A-07-40	397,700	09/01/06	209,233	209,233
HRSA National Bioterrorism Hospital Preparedness Program	93.889	A-06-233	486,802	09/01/05	379,105	486,810
			1,746,930		603,961	713,775
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	03-75927	19,538	04/01/05	5,678	--
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	03-75927	18,561	04/01/06	14,577	17,893
AIDS Case Management (P/H)	93.917	04-35377	98,978	07/01/06	65,505	93,562
			137,077		85,760	111,455
HIV-Testing Program (P/H)	93.940	04-35377	70,735	07/01/04	12,220	--
HIV-Testing Program (P/H)	93.940	04-35377	70,735	07/01/05	38,416	--
HIV-Testing Program (P/H)	93.940	04-35377	69,998	07/01/06	17,451	32,335
AIDS Education & Prevention Program (P/H)	93.941	04-35377	26,686	07/01/06	16,868	25,162
AIDS Education & Prevention Program (P/H)	93.941	04-35377	22,659	07/01/05	11,151	--
AIDS-Neighborhood Intervention Geared to High Risk (P/H)	93.941	04-35377	12,705	07/01/06	9,566	12,362
			273,518		105,672	69,859

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
California Department of Health Services (continued):						
MCH - Black Infant Health Program (P/H)	93.994	2005-39	\$ 658,217	07/01/05 06/30/06	\$ 100,475	\$ 1
MCH - Black Infant Health Program (P/H)	93.994	2006-39	660,008	07/01/06 06/30/07	155,319	466,025
MCH-Maternal and Child Health (P/H)	93.994	2005-39	1,197,503	07/01/05 06/30/06	197,291	--
MCH-Maternal and Child Health (P/H)	93.994	2006-39	1,161,562	07/01/06 06/30/07	353,737	785,484
MCH-Adolescent Family Life (P/H)	93.994	2005-39	762,268	07/01/05 06/30/06	140,332	--
MCH-Adolescent Family Life (P/H)	93.994	2006-39	744,176	07/01/06 06/30/07	304,201	537,374
Adolescent Sibling Pregnancy Prevention (P/H)	93.994	2005-39	112,741	07/01/05 06/30/06	28,793	--
Child Health and Disability Prevention - CHDP (P/H)	93.994	N/A	112,708	07/01/05 06/30/06	227,747	--
Child Health and Disability Prevention - CHDP (P/H)	93.994	N/A	112,708	07/01/06 06/30/07	160,090	248,693
			5,521,891		1,667,985	2,037,577
Passed through California Department of Mental Health:						
SAMHSA (ADAMHA) Block Grant	93.958		1,111,038	07/01/06 06/30/07	1,111,038	1,111,038
Passed through California Department of Alcohol and Drug Program						
Substance Abuse Block Grant:						
SAPT Block Grant - Discretionary	93.959	--	1,982,528	07/01/06 06/30/07	1,973,281	1,982,528
SAPT Block Grant - HIV Set Aside (Drug)	93.959	--	218,259	07/01/06 06/30/07	167,568	218,259
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	--	169,329	07/01/06 06/30/07	169,329	169,329
SAPT Block Grant - Prevention	93.959	--	646,861	07/01/06 06/30/07	642,703	646,861
			3,016,977		2,952,881	3,016,977
Total Pass-Through			30,622,753		139,218,817	139,099,973
Total Department of Health and Human Services			\$ 77,489,812		\$ 163,457,368	\$ 163,333,144

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/Disbursements
Department of Housing & Urban Development						
Direct Programs:						
Community Development block grant program						
-2000-01 ENTITLEMENT	14.218 *	B-00-UC-06-0009	\$ 3,824,000	07/01/00	\$ --	--
Community Development block grant program						
-2003-04 ENTITLEMENT	14.218 *	B-03-UC-06-0009	4,276,000	07/01/03	329,023	329,023
Community Development block grant program						
-2001-02 ENTITLEMENT	14.218 *	B-01-UC-06-0009	3,972,000	07/01/01	24,835	24,835
Community Development block grant program						
-2002-03 ENTITLEMENT	14.218 *	B-02-UC-06-0009	3,972,000	07/01/02	172,433	172,433
Community Development block grant program						
-2004-05 ENTITLEMENT	14.218 *	B-04-UC-06-0009	4,246,000	07/01/04	350,683	350,683
Community Development block grant program						
-2005-06 ENTITLEMENT	14.218 *	B-05UC-06-0009	4,039,000	07/01/04	1,549,830	1,529,009
Community Development block grant program						
-2006-07 ENTITLEMENT	14.218 *	B-06UC-06-0009	3,644,006	07/01/06	3,651,094	3,651,094
Community Development block grant program						
-loan program income & loan repayments	14.218 *	N/A	N/A	Open	1,343,283	1,703,497
			27,973,006		7,421,181	7,760,574
Disaster Recovery Initiative (Neighborhood)	14.219	N/A	1,174,098	07/01/97	40,717	18
Emergency Shelter (Neighbor)	14.231	S-04-UC-06-0009	156,414	07/01/04	1,261	1,261
Emergency Shelter (Neighbor)	14.231	S-05-UC-06-0009	155,298	07/01/05	39,162	39,162
Emergency Shelter (Neighbor)	14.231	S-06-UC-06-0009	155,364	07/01/06	126,818	126,818
			467,076		167,241	167,241
Supportive Housing Program (Neighbor)	14.235	CA01B111001/2/3	2,901,466	07/01/02	108,504	107,900
Supportive Housing Program (Neighbor)	14.235	CA01B211001/2/3	2,848,765	02/01/03	218,704	219,367
Supportive Housing Program (Neighbor)	14.235	CA01B411001/2/3/4/5/6	1,191,105	07/01/05	313,893	311,642
Supportive Housing Program (Neighbor)	14.235	CA01B511002/3/4/5/6/8	1,894,499	02/01/06	1,180,486	1,195,044
Supportive Housing Program (Neighbor)	14.235	CA01B611001/2/3/4/5/6	2,626,770	02/01/07	178,135	179,396
			11,462,605		1,999,722	2,013,349

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Housing & Urban Development (continued)</u>						
<u>Direct Programs (continued):</u>						
Shelter Plus Care (Neighbor)	14.238	CA01C411007	\$ 592,200	12/01/05	\$ 284,938	\$ 284,938
Shelter Plus Care (Neighbor)	14.238	CA01C411008	397,332	10/15/05	122,496	122,496
Shelter Plus Care (Neighbor)	14.238	CA01C411009	268,716	09/05/05	59,304	59,304
Shelter Plus Care (Neighbor)	14.238	CA01C511001	1,171,680	09/05/06	76,708	76,708
Shelter Plus Care (Neighbor)	14.238	CA01C511011	682,704	12/01/06	388,561	388,561
Shelter Plus Care (Neighbor)	14.238	CA01C511012	458,064	10/15/06	347,456	347,456
Shelter Plus Care (Neighbor)	14.238	CA01C511013	309,792	09/05/06	260,381	260,381
			3,880,488		1,539,844	1,539,844
HOME Program-Loan income and repayment	14.239	N/A	--	open	1,004,768	4,062,162
Total Direct Programs			44,957,273		12,173,473	15,543,188
<u>Passed through State Department of Health Services:</u>						
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	04-35620	206,407	07/01/06	124,858	185,983
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	04-35620	206,792	07/01/05	79,968	--
			413,199		204,826	185,983
Total Department of Housing and Urban Development			\$ 45,370,472		\$ 12,378,299	\$ 15,729,171
<u>Department of Justice</u>						
<u>Direct Program:</u>						
State Criminal Alien Assistance Program	16.606	N/A	210,000	07/01/05	134,628	134,628
Bullet Proof Vest (Sheriff-Probation-District Attorney)	16.607	N/A	--	10/01/06	17,327	17,327
Justice Assistance Grant	16.592	N/A	--	09/01/04	--	60,883
Justice Assistance Grant	16.592	N/A	--	09/01/05	4,055	190,826
Justice Assistance Grant-interest income	16.592	N/A	--	09/01/04	--	5,293

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Justice (continued)						
Direct Program (continued):						
DUI Prosecutor Training and Education	16.000	N/A	\$ 170,986	11/01/03 09/30/05	\$ --	\$ --
Federal Equitable Sharing Program-Narcotic Enforcement Asset	16.000	N/A	3,858	07/01/06 06/30/07	3,858	1,219
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2006-36	33,730	01/01/06 12/31/06	--	33,164
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2007-39	25,000	01/01/07 12/31/07	25,000	--
			233,574		28,858	34,383
Total Direct			443,574		184,868	443,340
Passed through State Corrections Standard Authority:						
Juvenile Accountability Incentive Block Grant	16.523	179-05	49,301	07/01/05 06/30/06	2,403	--
Juvenile Accountability Incentive Block Grant	16.523	179-06	40,036	07/01/06 06/30/07	40,036	40,036
Community Accountability Prevention Services	16.548	402-05	267,792	07/01/05 06/30/06	138,741	--
Community Accountability Prevention Services	16.548	402-06	267,792	07/01/06 06/30/07	120,120	261,299
			624,921		301,300	301,335
Passed through State Office of Emergency Services:						
Threat Management/Stalking Vertical Prosecution	16.523	TM05030390	140,000	10/01/05 09/30/06	102,337	38,713
Threat Management/Stalking Vertical Prosecution	16.523	TM06040390	140,000	10/01/06 09/30/07	37,290	105,277
			280,000		139,627	143,990
Passed through National Children's Alliance:						
National Children's Alliance-Program Support	16.541	N/A	4,250	01/01/05 12/31/05	--	1,137
National Children's Alliance-Kortzeborn Child Advocacy Center	16.543	Fren-004-PS06	10,000	01/01/06 12/31/06	10,000	10,000
			14,250		10,000	11,137

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Justice (continued)						
Passed through State Office of Emergency Services:						
Anti-Drug Abuse Enforcement Program	16.579	DC 033Q0390	\$ 480,189	10/01/03	\$ 227,351	\$ --
Anti-Drug Abuse Enforcement Program	16.579	DC 05160390	476,454	07/01/05	196,022	1
Anti-Drug Abuse Enforcement Program	16.579	DC 06170390	306,181	07/01/05	171,372	306,181
			<u>1,262,824</u>		<u>594,745</u>	<u>306,182</u>
Passed through State Office of Emergency Services:						
VAWA Vertical Prosecution (DA)	16.588	VV06020390	110,000	07/01/07	27,811	110,000
VAWA Vertical Prosecution (DA)	16.588	VV05010390	55,000	01/01/06	52,898	--
VAWA Vertical Prosecution (DA)	16.588	VV04060390	135,981	07/01/04	45,327	--
			<u>300,981</u>		<u>126,036</u>	<u>110,000</u>
Passed through State Office of Emergency Services:						
Elder Abuse Advocacy and Outreach (DA)	16.575	EA06070390	110,000	10/01/06	35,195	90,134
Elder Abuse Advocacy and Outreach (DA)	16.575	EA05060390	110,000	10/01/05	61,183	34,304
Elder Abuse Advocacy and Outreach (DA)	16.575	EA04050390	110,000	10/01/04	--	--
Victim Witness Assistance (DA)	16.575	VW04230390	252,539	07/01/04	50,508	--
Victim Witness Assistance (DA)	16.575	VW05240390	202,082	07/01/05	24,496	--
Victim Witness Assistance (DA)	16.575	VW06250390	205,861	07/01/06	191,019	205,861
			<u>990,482</u>		<u>362,401</u>	<u>330,299</u>
Total Pass through programs			<u>3,473,458</u>		<u>1,534,109</u>	<u>1,202,943</u>
Total Department of Justice			<u>\$ 3,917,032</u>		<u>\$ 1,718,977</u>	<u>\$ 1,646,283</u>
Department of Labor						
Direct Program:						
NCOA-Senior Community Service Employment Program	17.235	AD-14144-04-60-38	393,600	07/01/05	30,733	--
NCOA-Senior Community Service Employment Program	17.235	AD-14144-04-60-38	98,400	07/01/06	73,513	73,513
			<u>492,000</u>		<u>104,246</u>	<u>73,513</u>

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Labor (continued)						
Passed through California Department of Aging:						
Special Programs for Aging-Title V	17.235	TV-0506-11	\$ 190,691	07/01/05	\$ 3,917	\$ --
Special Programs for Aging-Title V	17.235	TV-0607-11	200,176	07/01/06	136,903	142,169
			390,867		140,820	142,169
Passed through California Employment Development Department:						
WIA Adult (202)	17.258	R692501	2,511,607	10/01/05	2,059,821	1,745,349
WIA Adult (202)	17.258	R760349	3,141,919	10/01/06	1,218,543	1,624,876
WIA Adult (201)	17.258	R760349	842,636	07/01/06	842,636	842,636
WIA 15% Incentive (113)	17.258	R760349	4,180	04/01/06	--	4,180
WIA Youth (301)	17.259	R692501	878,539	04/01/05	878,539	(319,396)
WIA Youth (301)	17.259	R588750	3,304,931	04/01/04	34,350	--
WIA Youth (301)	17.259	R760349	2,668,641	04/01/06	1,509,193	2,103,470
WIA Youth (302)	17.259	R692501	2,635,618	07/01/05	2,635,618	2,635,618
WIA Youth (302)	17.259	R760349	328,110	07/01/06	--	--
WIA Dislocated Worker (501)	17.260	R760349	364,107	07/01/06	364,107	364,107
WIA DW Recapture Formula (502)	17.260	R760349	903,315	10/01/06	31,242	214,499
WIA Dislocated Worker (502)	17.260	R692501	2,051,160	10/01/05	1,642,651	1,366,070
WIA Rapid Response-Additional Assistance (528)	17.260	R692501	448,051	07/01/06	420,200	448,051
WIA Rapid Response (540)	17.260	R760349	78,994	07/01/06	78,994	78,994
WIA Rapid Response (541)	17.260	R692501	185,028	10/01/05	11,056	--
WIA Rapid Response (541)	17.260	R588750	236,981	10/01/06	228,006	236,981
WIA Special Project 15% (672)	17.260	R760349	600,000	02/01/07	--	71,030
			21,183,817		11,954,956	11,416,465
Total pass through			21,574,684		12,095,776	11,558,634
Total Department of Labor			\$ 22,066,684		\$ 12,200,022	\$ 11,632,147

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/Disbursements
<u>Department of Transportation</u>						
<u>Direct programs:</u>						
Airport Development Aid Program	20.106	N/A	\$ 500,000	Open	\$ --	--
Airport Development Aid Program	20.106	N/A	950,000	Closed	335,458	632,916
Airport Development Aid Program	20.106	N/A	1,250,000	Open	84,079	95,479
Airport Development Aid Program	20.106	N/A	1,500,000	Open	375,002	368,050
Airport Development Aid Program	20.106	3-06-250-24	1,583,475	Open		73,152
			5,783,475		794,539	1,169,597
Passed through California Department of Boating and Waterways:						
Boating Safety and Enforcement Grant	20.005	05-204-763	65,000	01/01/05	65,000	--
Passed through California Department of Transportation:						
Highway research, planning & construction-						
-Tully Road Bridge Rehabilitation (22565)	20.205	BHLO-5929 (160)	62,720	Ongoing	29,972	43,579
-Wilson Way Bridge No. 29C-048 (22515)	20.205	BHLS-5929(119)	3,327,386	Ongoing	136,834	518,338
-Develop Bridge PMP for SJ (22714)	20.205	BPMP-5929 (170)	78,376	Ongoing	18,391	26,696
-McBridge Road Bridge Rehab (22563)	20.205	BRLO-5929 (161)	153,600	Ongoing	16,322	36,337
-El Rancho Road Bridge Replacement (22560)	20.205	BRLO-5929 (163)	138,240	Ongoing	40,866	42,795
-Bethany Road Bridge Replacement (22558)	20.205	BRLS-5929 (136)	1,340,160	01/17/06	(3,646)	(3,646)
-McHenry Avenue Bridge Replacement (22573)	20.205	BRLS-5929 (166)	801,351	Ongoing	28,606	44,816
-McHenry Avenue Bridge Replacement (22564)	20.205	BRLS-5929 (167)	89,600	Ongoing	1,784	5,470
-Woodward Island Ferry Replacement with a Bridge (22567)	20.205	BRNBIF 5929 (154)	160,000	Ongoing	69,836	100,620
-Improvements "B" St-Charter to Ralph (22547)	20.205	CML-5929 (130)	427,213	12/06/05	67,846	18,642
-D Street Improvements (22699)	20.205	SR2SL-5929 (171)	186,300	Ongoing	44,100	44,100
-Fairchild Lane-Realign Curve and Widen Travel (22525)	20.205	STPLH-5929 (149)	293,220	Ongoing	29,078	58,089
-Airport Way Bridge No. 29C-187 (22326)	20.205	STPLZ-5929 (055)	80,000	Ongoing	60,564	42,739
-Tracy Blvd Bridge No. 29C-022 (22327)	20.205	STPLZ-5929 (135)	622,720	01/16/07	586,602	618,514
-French Camp Road Resurfacing (22616)	20.205	STPLZ-5929 (151)	39,188	Ongoing	--	8,114
-AC Overlay Reinforcing (22602)	20.205	STPLZ-5929 (152)	478,875	12/18/03	24,493	--

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Transportation (continued)</u>						
Passed through California Department of Transportation (continued):						
-Jack Tone Road Resurfacing (22592)	20.205	STPMADBL-5929 (145)	\$ 1,348,060	07/08/02 09/26/06	\$ 85,555	\$ 29,248
-Byron Road Resurfacing (22623)	20205	STRL-5929 (172)	62,700	08/21/06 Ongoing	32,175	62,356
-Mariposa Road Resurfacing (22591)	20.205	STSTPL-5929 (146)	940,506	07/08/02 11/05/05	--	156,767
			10,630,215		1,269,378	1,853,574
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205	CML-5929 (168)	462,000	10/01/04 06/30/11	151,793	216,258
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205	CML-5929 (165)	128,000	10/01/04 09/30/07	--	--
			590,000		151,793	216,258
Total Pass-through			11,285,215		1,486,171	2,069,832
Total Department of Transportation			\$ 17,068,690		\$ 2,280,710	\$ 3,239,429
<u>Corporation for National and Community Service</u>						
Direct Programs:						
Retired And Senior Volunteer Program (RSVP)	94.002	06SR063608	60,477	07/01/06 06/30/07	60,447	60,447
Total Corporation for National and Community Service			\$ 60,477		\$ 60,447	\$ 60,447
<u>Department of Education</u>						
Passed through California Department of Alcohol And Drug						
Program:						
SAPT Block Grant -Club Life	84.186	STATE	15,000	07/01/05 06/30/06	14,100	15,000
SATTA Drug Testing	84.186	STATE	142,508	07/01/06 06/30/07	142,510	142,508
SAPT Block Grant-Friday Nite Live	84.186	STATE	15,000	07/01/06 06/30/07	14,100	15,000
SAPT Adolescent/Youth Treatment Program	84.186	STATE	45,264	07/01/06 06/30/07	45,197	45,264
Drug Free Schools-School Based Prevention	84.186	STATE	119,022	01/01/06 12/31/06	15,923	--
Total Department of Education			\$ 336,794		\$ 231,830	\$ 217,772

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Social Security Administration</u>						
Direct Program:						
SSI-Jail Reporting System-Incentive	96.007		\$ 32,400	07/01/06 06/30/07	\$ 32,400	\$ 32,400
Total Social Security Administration			\$ 32,400		\$ 32,400	\$ 32,400
<u>Environmental Protection Agency</u>						
Passed through California Water Resources Control Board:						
Fed Petroleum Trust fund (P/H) (underground storage tank)	66.433	06-021-250-0	535,344	07/01/06 06/30/07	158,274	158,274
Total Environmental Protection Agency			\$ 535,344		\$ 158,274	\$ 158,274
Total Federal Awards			\$ 181,142,738		\$ 272,558,590	\$ 274,245,839

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of San Joaquin. The County of San Joaquin's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Note 2: **Basis of Accounting**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Head Start**

Head Start Child Development Council, Inc. (the "Council") is a non-profit organization and a component unit of the County. The Council is subject to its own single audit. Copies of this single audit report may be obtained by contacting the County of San Joaquin's Auditor-Controller's Office.

Note 5: **Loans Outstanding**

The following programs had federally-funded loans outstanding at June 30, 2007:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
11.307	Industrial Revolving Loan Fund	\$ 4,148,497
14.218	Community Development Block Grant Program	9,048,405
14.239	HOME Investment Partnerships Program	14,085,074
14.239	Disaster Recovery Initiative Program	<u>116,637</u>
	Total	<u>\$ 27,398,613</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Note 6: Program Clusters

Federal programs, which must be audited together as a program cluster, include the following:

Federal <u>CFDA</u>	<u>Program Title</u>	Federal <u>Expenditures</u>
------------------------	----------------------	--------------------------------

Food Stamp Cluster:

10.551	Food Stamps	\$ 68,400,702
10.561	NAFS – Non-Assistance Food Stamps Administration	3,566,034
10.561	SAWS Administration (HSA)	<u>175,665</u>
	Total	<u>\$ 72,142,401</u>

WIA Cluster

17.258	WIA – Adult	\$ 4,217,041
17.259	WIA – Youth	4,419,692
17.260	WIA – Dislocated Workers	<u>2,779,732</u>
	Total	<u>\$ 11,416,465</u>

Aging Cluster

93.041	Special Programs for Aging – Title VII-B	\$ 1,337
93.042	Special Programs for Aging – Title VII-A	24,688
93.043	Special Programs for Aging – Title III D	54,285
93.044	Special Programs for Aging – Title III B	512,143
93.045	Special Programs for Aging – Title III C-2	932,294
93.052	Special Programs for Aging – Title III E	262,312
93.053	Nutrition Services Incentive Program/USDA	<u>151,869</u>
	Total	<u>\$ 1,938,928</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Note 6: **Program Clusters** (continued)

Homeland Security Cluster:

97.004	State Domestic Preparedness Equipment Support	\$ 244,050
97.073	State Homeland Security Program	<u>612,611</u>
	Total	<u>\$ 856,661</u>

Note 7: **Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

Note 8: **Department of Aging Federal/State Share**

Beginning with the fiscal year ended June 30, 2005, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	\$ 14,680	\$ --
93.041	1,337	392
93.042	24,688	3,301
93.043	54,285	1,575
93.044	512,143	62,569
93.045	932,294	149,589
93.052	262,312	--
93.053	151,869	--
93.778	<u>852,986</u>	<u>--</u>
	<u>\$ 2,806,594</u>	<u>\$ 217,426</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

Note 9: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

<u>Federal CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
11.307	Revolving Loan Fund – Bank of Stockton	\$ 1,852,175
14.218	Community Development block Grant Program	2,003,956
14.239	HOME Program – Loan income and repayment	251,728
93.041-		
93.052	Aging Cluster	1,746,799
93.118	AIDS Services Grant (M/H)	32,566
93.150	Homeless Federal block Grant (PATH) (M/H)	244,908
93.566	Emergency Assistance (HSA)	214,617
93.600	Head Start Child Development Council, Inc.	22,294,435
93.958	SAMHSA (ADAMHA) Block Grant	<u>827,340</u>
	Total	<u>\$ 29,468,524</u>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | Yes |
| b. Reportable conditions identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Food Stamp Cluster

10.551	Food Stamps
10.561	NAFS – Non-Assistance Food Stamps Administration (HSA)
10.561	SAWS Administration (HSA)
11.307	Revolving Loan Fund
14.218	Community Development Block Grant Program
93.558	Temporary Assistance for Needy Families
93.659	Adoption – Aid and Assistance

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Section 1

- | | |
|---|-------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

CFDA 93.558	Finding 07-SA-1
CFDA 93.558	Finding 07-SA-2
CFDA 10.551, 10.561, 93.558 & 93.659	Finding 07-SA-3
CFDA 10.551 & 10.561	Finding 07-SA-4

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-1	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families (TANF)	<i>Pass-Through Entity: State Department of Social Services</i>
CFDA 93.558	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Material Weakness; Material Non-Compliance in Relation to a Compliance Supplement Audit Objective</i>
Award No.	<u>Criteria</u>
Year: 2006-2007	<p>As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits or services.</p>
	<u>Condition</u>
	<p>We tested twenty-four TANF case files and noted that five case files did not have a current IEVS document for at least one assisted member of the family. We also noted that in another case the IEVS was not signed by the eligibility worker.</p>
	<u>Questioned Costs</u>
	<p>Undetermined. The percentage of clients who misreport their income is minimal. IEVS on the exception cases, which were requested after the audit, did not show any misreporting of income.</p>
	<u>Perspective</u>
	<p>We assumed an average number of individuals requiring an IEVS per case of 3.5. Making this assumption, the error rate for missing IEVS in our testing was 13%. The error rate for unsigned IEVS was 4.2%.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-1	<u>Effect of Condition</u>
CFDA 93.558 (continued)	<p>The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.</p>
	<u>Recommendation</u>
	<p>We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and enforce a policy designed to ensure that IEVS information is received, reviewed and documented in each case.</p>
	<u>Corrective Action Plan</u>
	<p>San Joaquin County agrees with the recommendation. Although we have established procedures dealing with verifying income and assets of persons applying for/receiving benefits, we will re-emphasize with staff the importance of obtaining IEVS information, reviewing it and documenting it in each case. Workers will also be reminded of the requirement to sign and date the reports. Corrective Action Plan to be implemented by March 3, 2008.</p>
	<p>The contact person is Beverly Yoneshige, Deputy Director – Administration. Her telephone number is (209) 468-1762.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-2	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families (TANF)	<i>Pass-Through Entity: State Department of Social Services</i>
CFDA 93.558	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Significant Deficiency; Material Non-Compliance in Relation to a Compliance Supplement Audit Objective</i>
Award No. Year: 2006-2007	We tested eligibility in twenty-four TANF cases and noted the following exceptions. <u>Criteria and Condition</u> <i>Welfare-to-Work:</i> Each adult receiving Federal assistance must participate in the Welfare to Work (WTW) Program, unless the person is exempt by reason of their status or the person is granted an exemption. In one case, a client's medical exemption expired in November 2006. The eligibility worker should have notified the WTW staff to reinstate the case at that time but did not. <i>Birth Certificate or Alternate proof of age and citizenship:</i> The California Department of Social Services Manual of Policies and Procedures requires that an individual applying for TANF provide a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship. In four cases, the file did not contain a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship for one assisted member of the family. <i>Updating Client's Income:</i> In determining eligibility for TANF, the County is required to have facts in the case record to support its eligibility determination and a written application, signed under penalty of perjury. The County must use these documents in determining eligibility and benefit amount. In one case, the quarterly income report showed income was reduced to zero. At that time, the eligibility worker should have run EDBC but did not. This error resulted in an incorrect aid amount.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-2	<u>Questioned Costs</u>
CFDA 93.558 (continued)	<p>Undetermined. The exception criteria did not disclose that the clients were ineligible for benefits. For "updating client's income" exception, the client's benefit amount went up, which lowered federal costs.</p>
	<u>Perspective</u>
	<p>For birth certificates or allowable alternates, we compute the error rate by multiplying the total cases tested by the average number of assisted members of a family of 3.5. Therefore we compute the error rate for birth certificates at 4.8%. The error rate for the omission to assign WTW activities is 4.7% and for inputting and updating income information is also 4.7%.</p>
	<u>Effect of Condition</u>
	<p>The effect of the exceptions enumerated above is that clients might receive benefits to which they are not entitled.</p>
	<u>Recommendation</u>
	<p>We recommend that the Department review the facts regarding these exceptions and determine whether (1) each is an isolated instance of noncompliance; or (2) procedures might be implemented to prevent recurrence of these errors. If further internal controls are warranted, we recommend that the Department establish and enforce such improved internal control system.</p>
	<u>Corrective Action Plan</u>
	<p>San Joaquin County agrees with the recommendation and will review and determine whether the exceptions were isolated oversights. We will also review our current procedures to determine whether they need to be updated or additional training is needed. Corrective Action Plan to be implemented by March 3, 2008.</p>
	<p>The contact person is Beverly Yoneshige, Deputy Director – Administration. Her telephone number is (209) 468-1762.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-3	<i>Federal Grantor:</i> U.S. Department of Health and Human Services; U.S. Department of Agriculture
Temporary Assistance for Needy Families CFDA 93.558	<i>Pass-Through Entity:</i> State Department of Social Services
	<i>Compliance Requirement:</i> Reporting
	<i>Reporting Requirement:</i> Significant Deficiency
	<u>Criteria</u>
Adoption Aid and Assistance CFDA 93.659	The state requires that each county submit a quarterly County Expense Claim (CEC). The CEC is used to allocate indirect costs to different state and federal programs that are typically run by the County Social Services Department and claim reimbursement of those costs from the state. It is necessary for counties to reconcile the CEC with the general ledger to ensure that the county does not over claim its expenses and receive more money than they should.
Food Stamps CFDA 10.551 & 10.561	
Award No. n/a Year: 2006-2007	<u>Condition</u>
	We tested the third quarter CEC. Initially, in the reconciliation between the CEC and the general ledger, a discrepancy of \$23,188 existed. Two weeks after the audit, however, the county submitted a revised reconciliation which reduced the discrepancy to \$3,164.
	<u>Questioned Costs</u>
	No costs are questioned as the actual expenditures shown in the general ledger exceeded the County Expense Claim.
	<u>Perspective</u>
	No further information would provide a better perspective.
	<u>Effect of the Condition</u>
	Not reconciling general ledger activity to expenditures reported in the quarterly CEC claims can result in inaccurate claims and, conversely, can result in lost opportunity to claim allowable costs.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-3	<u>Recommendation</u> We recommend that the County enforce the policy of requiring that the general ledger activity be reconciled to the quarterly County Expense Claims (CEC). Enforcing this policy would identify errors and needed corrections before the claims are mailed to the California Department of Social Services. Such reconciliations are an excellent internal control over the accuracy and completeness of the CEC.
CFDA 10.551, 10.561, 93.558, and 93.659 (continued)	<u>Corrective Action Plan</u> San Joaquin County agrees that the general ledger activity be reconciled with the quarterly County Expense Claims (CEC). However waiting for different staff to reconcile the general ledger with the Auditor Controller's month end reports does not provide sufficient time for the quarterly CEC to be completed and submitted timely. Any corrections to the submitted CEC are set aside so that only one amended CEC is submitted to the California Department of Social Services prior to the final filing deadline. Corrective Action Plan to be implemented by March 3, 2008. The contact person is Beverly Yoneshige, Deputy Director – Administration. Her telephone number is (209) 468-1762.
Finding 07-SA-4	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Food Stamps	<i>Pass-Through Entity: State Department of Social Services</i>
CFDA 10.551 & 10.561	<i>Compliance Requirement: Special Tests</i> <i>Reporting Requirement: Significant Deficiency</i>
Award No. Year: 2006-2007	<u>Criteria</u> California Department of Social Services Manual (California-DSS-Manual-EBT), §16-410.1 "Food Stamp and Cash Reconciliation Process" provides that for the Food Stamp Program, "the county shall on a daily basis reconcile benefits entering into the EBT system with the county's eligibility system." As well, §16-410.1.14 provides that: "within an EBT system the county shall reconcile between the three interrelated but independent accounting systems: §16-410.1.141 the County's eligibility system that is issuing benefits electronically and

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-4	<u>Criteria</u> (continued)
CFDA 10.551 & 10.561 (continued)	<p>creating obligations; .142 The EBT Contractor's EBT system that is managing the recipient benefits accounts and outstanding obligations; §16-410.1.142 The funding system that is managing the funds required for settling the outstanding obligations."</p> <p>Further, 7 CFR § 274.12 (j)(1) requires that reconciliations be conducted and records kept documenting the various reconciliation procedures including, but not limited to, the following: "(v) reconciliation of total funds enter[ing] into . . . the system each day."</p> <p><u>Condition</u></p> <p>We inquired about the daily Food Stamp EBT reconciliations and were informed that the daily reconciliations were not done because the County could not account for over-the-counter EBT benefits where the EBT card was embossed but not pinned.</p> <p><u>Perspective</u></p> <p>Though the daily reconciliations are not being performed, our review of monthly DFA 885 reports and supporting documentation did confirm that reconciliations were being performed on a monthly basis in the process of completing the required reports.</p> <p><u>Effect of Condition</u></p> <p><i>Daily</i> reconciliations are federally mandated. Good internal controls require that the Food Stamp EBT daily reconciliation be completed and documented. If documentation is not kept, cumulative reconciliations could become difficult to perform and errors could more easily go undetected.</p> <p><u>Recommendation</u></p> <p>We recommend that County staff perform the required daily reconciliation of the food stamp benefits as required by 7 CFR § 274.12 and the California Department of Social Services Manual (California-DSS-Manual-EBT), §16-410.1. We also recommend that</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2007

Program	Findings/Noncompliance
Finding 07-SA-4	<u>Recommendation</u> (continued)
CFDA 10.551 & 10.561 (continued)	the County monitor to make sure that the daily Food Stamp EBT reconciliations are being performed as required by law.
	<u>Corrective Action Plan</u>
	San Joaquin County agrees with the recommendation. We are working with our IT division to obtain daily ISAWS reports in Excel format and we also need to work the EBT Contractor to access their website to obtain needed information to perform daily reconciliations. Corrective Action Plan to be implemented by March 3, 2008.
	The contact person is Beverly Yoneshige, Deputy Director – Administration. Her telephone number is (209) 468-1762.

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings For the Fiscal Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 06-1	<i>Federal Agency: U.S. Department of Agriculture</i>
CFDA 10.551 & 10.561	<i>Pass Through Entity: California Department of Social Services</i>
Food Stamps, SAWS	<i>Compliance Requirement: Special Tests</i>
Administration, and NAFS	<i>Reporting Requirement: Reportable Condition; Material</i>
Non-Assistance Food Stamps	<i>Noncompliance In Relation to a Compliance Supplement Audit</i>
Award No. n/a Year: 05/06	<i>Objective</i>
	<u>Recommendation</u>
	Regarding the requirements of 7 CFR 275.2, we recommend that the County either contact the FNS and obtain approval to have the Program Manager also manage Quality Control or appoint someone who is independent of program operations to manage Quality Control.
	<u>Status</u>
	Not corrected.
	<u>Corrective Action Plan</u>
	The County will contact FNS to obtain approval of our current organization structure where the Program Manager also supervises the Quality Control unit.
	The contact person for this project is Beverly Yoneshige. Her telephone number is (209) 468-1762.
Finding 06-2	<i>Federal Agency: U.S. Department of Housing and Urban</i>
CFDA 14.218	<i>Development</i>
Community Development	<i>Direct Program</i>
Block Grant Program	<i>Compliance Requirement: Program Income</i>
	<i>Reporting Requirement: Reportable Condition</i>
	<u>Recommendation</u>
	Regarding the requirements of 24 CFR 570.500(b), the County has establish procedures to ensure that interest earned on the CDBG Revolving Loan Fund be returned to the United States Department of Housing and Urban Development in response to HUD's instruction, we make no recommendation.

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings For the Fiscal Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 06-2	<u>Status</u>
CFDA 14.218 (continued)	Corrected.
Finding 05-2	<i>Federal Agency: U.S. Department of Health and Human Services</i>
CFDA 93.558	<i>Pass Through Entity: California Department of Social Services</i>
	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Reportable Condition; Material</i>
	<i>Noncompliance In Relation to a Compliance Supplement Audit</i>
	<i>Objective</i>
	<u>Recommendation</u>
	We recommend that the County review its current system of ensuring that the TANF sixty-month, time-on-aid limit is not exceeded. We further recommend additional eligibility worker training on the TANF sixty-month, time-on-aid limit and/or additional supervisory review of required procedures related to the TANF sixty-month, time-on-aid limits.
	<u>Status</u>
	Partially implemented. The County had a single exception on the TANF 60-month, time-on-aid limit out of 24 cases tested, which is a significant improvement over the prior year.
	<u>Corrective Action Plan</u>
	Extensive instructions have been revised and included in the Agency's CalWORKS Handbook. These instructions include more detail on the TANF time limit. It also explains the importance of stopping the TANF clock at sixty months so that claiming errors are not created. The revised Handbook pages were published and out to staff by March 24, 2006. Also, mandatory training on time limits was as well conducted for Eligibility staff.
	The contact person for this project is Beverly Yoneshige. Her telephone number is (209) 468-1762.

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings For the Fiscal Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 02-1 CFDA 93.558	<i>Federal Agency: U.S. Department of Health and Human Services Pass Through Entity: California Department of Social Services Compliance Requirement: Eligibility Reporting Requirement: Reportable Condition; Material Noncompliance In Relation to a Compliance Supplement Audit Objective</i>

Recommendation

We recommend that a copy of IEVS be held within the file for future reference. This enables someone to see that IEVS has been performed and that all eligibility requirements have been met.

Status

This finding is renumbered as 07-SA-01 because it was recategorized from a reportable condition to a material weakness. See 07-SA-01.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 06C-1633 - \$171,095 For The Period April 1, 2006 through January 31, 2007

	April 1, 2006 through June 30, 2006	July 1, 2006 through January 31, 2007	Totals
<u>Revenue</u>			
Grant revenue	\$ --	\$ 171,095	\$ 171,095
County General Fund Support	--	33,869	33,869
	<hr/>	<hr/>	<hr/>
Total Revenue	\$ --	\$ 204,964	\$ 204,964
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Administration costs	\$ 55	\$ 18,539	\$ 18,594
	<hr/>	<hr/>	<hr/>
Program Operations:			
Client Education	--	11,875	11,875
Direct Program Activities	--	65,886	65,886
Intake	--	75,618	75,618
Outreach	--	12,879	12,879
Worker's Compensation	--	1,986	1,986
Subtotal Program Operations	--	168,244	168,244
	<hr/>	<hr/>	<hr/>
Other Program Costs:			
Health & Safety	--	18,126	18,126
Subtotal Other Program Costs	--	18,126	18,126
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 55	\$ 204,909	\$ 204,964
	<hr/>	<hr/>	<hr/>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 07C-1683 - \$142,449
For The Period July 1, 2007 through April 30, 2008

	July 1, 2006 through June 30, 2007	July 1, 2007 through April 30, 2008	Totals
<u>Revenue</u>			
Accrued Grant Revenue	\$ 91	\$ --	\$ 91
Total Revenue	<u>\$ 91</u>	<u>\$ --</u>	<u>\$ 91</u>
<u>Expenditures</u>			
Administration costs	\$ 91	\$ --	\$ 91
Total Expenditures	<u>\$ 91</u>	<u>\$ --</u>	<u>\$ 91</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 06F-4740 - \$1,728,078 For The Period January 1, 2006 through December 31, 2007

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2007	Totals
<u>Revenue</u>			
Grant Revenue	\$ 391,583	\$ 1,101,803	\$ 1,493,386
County General Fund support	239,825	695,116	934,941
Accrued Grant Revenue	59,948	(59,948)	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 691,356</u>	<u>\$ 1,736,971</u>	<u>\$ 2,428,327</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 90,527	\$ 196,759	\$ 287,286
Fringe benefits	38,584	87,599	126,183
Operating expenses & equipment	35,617	42,410	78,027
Other Costs	19,463	53,987	73,450
Subtotal Administrative Costs	<hr/> 184,191 <hr/>	<hr/> 380,755 <hr/>	<hr/> 564,946 <hr/>
Program Costs:			
Salaries and wages	250,411	581,807	832,218
Fringe benefits	106,293	244,126	350,419
Operating expenses & equipment	90,301	322,708	413,009
Other costs	60,160	207,575	267,735
Subtotal Program Costs	<hr/> 507,165 <hr/>	<hr/> 1,356,216 <hr/>	<hr/> 1,863,381 <hr/>
Total Expenditures	<u>\$ 691,356</u>	<u>\$ 1,736,971</u>	<u>\$ 2,428,327</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 06B-5387 (WX) - LIHEAP \$1,161,984 For The Period January 1, 2006 through December 31, 2007

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2007	Totals
<u>Revenue</u>			
Grant revenue	\$ 216,514	\$ 595,889	\$ 812,403
County General Fund Support	--	172,171	172,171
Accrued grant revenue	21,427	18,753	40,180
Interest Income	--	51,592	51,592
Other Income	--	1,135	1,135
Revenues rolled from prior contract	239,264	--	239,264
Revenues rolled to future contract	(86,493)	(59,390)	(145,883)
	<u>\$ 390,712</u>	<u>\$ 780,150</u>	<u>\$ 1,170,862</u>
<u>Expenditures</u>			
Administration costs	\$ 37,947	\$ 60,256	\$ 98,203
Program Costs:			
Program	336,533	696,147	1,032,680
Worker's Comp/casualty insurance	1,167	6,900	8,067
Program Outreach/Training	--	10,801	10,801
Intake	15,065	6,046	21,111
Total Program	<u>352,765</u>	<u>719,894</u>	<u>1,072,659</u>
Total Expenditures	<u>\$ 390,712</u>	<u>\$ 780,150</u>	<u>\$ 1,170,862</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 07B-5437 (WX) - \$683,887 For The Period January 1, 2007 through December 31, 2007

	January 1, 2007 through June 30, 2007	July 1, 2007 through December 31, 2007	Totals
<u>Revenue</u>			
Accrued grant revenue	\$ 2,526	\$ --	\$ 2,526
Revenues rolled from prior contract	145,883	--	145,883
Deferred Grant Revenue	(142,478)	--	(142,478)
	<hr/>	<hr/>	<hr/>
Total Revenue	\$ 5,931	\$ --	\$ 5,931
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Administration costs	\$ 397	\$ --	\$ 397
	<hr/>	<hr/>	<hr/>
Program:			
Intake	122	--	122
Direct Program Activities	3,405	--	3,405
Total Program	3,527	--	3,527
	<hr/>	<hr/>	<hr/>
Other Program Costs:			
Program Casualty Insurance	2,007	--	2,007
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 5,931	\$ --	\$ 5,931
	<hr/>	<hr/>	<hr/>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 07B-5437 - ECIP/HEAP \$400,042 For The Period January 1, 2007 through December 31, 2007

	January 1, 2007 through June 30, 2007	July 1, 2007 through December 31, 2007	Totals
<u>Revenue</u>			
Grant revenue	\$ 6,000	\$ --	\$ 6,000
Accrued grant revenue	4,871	--	4,871
	<hr/>	<hr/>	<hr/>
Total Revenue	\$ 10,871	\$ --	\$ 10,871
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Administration costs	\$ 361	\$ --	\$ 361
	<hr/>	<hr/>	<hr/>
Assurance 16:			
Assurance 16 program costs	534	--	534
	<hr/>	<hr/>	<hr/>
Intake:			
Intake costs	174	--	174
	<hr/>	<hr/>	<hr/>
ECIP:			
Outreach costs	71	--	71
	<hr/>	<hr/>	<hr/>
HEAP:			
Outreach	231		231
Wood/propane/oil payments	9,500		9,500
Total HEAP	9,731	--	9,731
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 10,871	\$ --	\$ 10,871
	<hr/>	<hr/>	<hr/>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures CSD Contract No. 06B-5387 - ECIP/HEAP \$579,582 For The Period January 1, 2006 through December 31, 2007

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2007	Totals
<u>Revenue</u>			
Grant Revenue	\$ 110,538	\$ 370,321	\$ 480,859
County General Fund Support	--	19,076	19,076
Accrued Grant Revenue	68,140	(68,140)	--
Deferred Grant Revenue	--	69,339	69,339
Total Revenue	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 569,274</u>
<u>Expenditures</u>			
Administration costs	\$ 39,527	\$ 82,756	\$ 122,283
Assurance 16:			
Assurance 16 program costs	62,790	144,928	207,718
Intake:			
Intake costs	18,459	41,230	59,689
ECIP:			
Outreach	9,822	29,141	38,963
Wood/propane/oil payments	8,750	4,050	12,800
Heating & Cooling	--	11,625	11,625
Total ECIP	<u>18,572</u>	<u>44,816</u>	<u>63,388</u>
HEAP:			
Outreach	33,030	76,866	109,896
Wood/propane/oil payments	6,300	--	6,300
Total HEAP	<u>39,330</u>	<u>76,866</u>	<u>116,196</u>
Total Expenditures	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 569,274</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures Schedule of State Local Transportation Partnership Program For the Year Ended June 30, 2007

	Dates	Due From State 06/30/06	Revenues Received for Year	Expenditures for the Year			Due From (to) State 06/30/07
				State Share	County Share	Total Cost	
State Match Regional Transportation Program X06-5929 (169)	07/01/05 to 06/30/06	\$ 100,000	\$ --	\$ --	\$ --	\$ --	\$ 100,000
State Match Regional Transportation Program X07-5929 (174)	07/01/06 to 06/30/07	--	--	--	--	--	--
		<u>\$ 100,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 100,000</u>

Note 1: This schedule reports the expenditures on the accrual basis of accounting for the reporting fiscal year.

Note 2: Any cost in excess of the award amount is absorbed by the County and reported under the County's Share column.

Note 3: If a project was approved by the State in the current year and eligible costs were incurred in prior years, the county share of the costs for the current year then was reduced and the eligible cost was reported as the State's cost for the current year.